

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF TENNESSEE
NASHVILLE DIVISION**

JOSHUA JARRETT, JESSICA JARRETT

Plaintiffs,

v.

UNITED STATES OF AMERICA,

Defendant.

Case No. 3:21-cv-00419

DECLARATION OF DAVID L. FORST

I, David L. Forst, declare as follows:

1. I am a partner at Fenwick & West LLP and counsel to Plaintiffs Joshua and Jessica Jarrett. I have personal knowledge of the facts stated in this declaration.

2. On December 21, 2021, I received a letter from David A. Hubbert via email (the “DOJ Letter”). A true, correct and complete copy of that letter is attached as Exhibit A.

3. On January 5, 2022, the government sent me via email a proposed stipulated dismissal of this action. The draft stipulation did not so much as hint at the reasons for the proffered refund.

4. On January 14, 2022, together with my co-counsel, I spoke with the government regarding the case. During that call, the government was not willing or able to explain the reasons for the Department of Justice's offer to settle the case. At this time, the government informed me that the Jarretts' refund had not yet been processed.

5. On January 25, 2022, I sent a letter to the government via email. That letter informed the government that the Jarretts rejected the government's proffered refund. A true, correct and complete copy of the letter is attached as Exhibit B.

6. In a conversation on January 31, 2022, the government continued to refuse to provide any explanation regarding the proffered refund. The government confirmed on that call that the Jarretts' refund had still not been processed but would be soon.

7. On February 15, 2022, I received via Federal Express priority overnight, a Form 1331-B Notice of Adjustment for the Jarretts' 2019 tax year dated January 28, 2022, and a check for \$4001.83 made out to Joshua and Jessica Jarrett dated January 31, 2022. The Notice of Adjustment states that the check was "made in accordance with the concession authorized in Jarrett v. United States filed on May 26, 2021."

8. The check made out to Joshua and Jessica Jarrett, dated January 31, 2022, remains in my possession.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed in Chicago, Illinois on March 14, 2022.

By: /s/ David L. Forst